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**From:**

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**To:**

**Cc:**

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If I remember correctly, the regulations under 6501(c)(4) do not specify who may sign consents executed under that section, and so Rev. Rul. 83-41 says we look to the party that has authority to sign the tax returns to execute consents. I would want to confirm this with . The rules about who has authority to sign tax returns on behalf of federal agencies are very broad and flexible. See, for example, section 3404 which says that the return may be made by any officer or employee of the US, or of any agency or instrumentality of the US, having control of the payment of wages, or appropriately designated for that purpose. See also section 3122, which says that the return can be made by the head of the federal agency or instrumentality having the control of the performance of services, or by such agents as such head may designate.